IN THE HIGH COURT OF JUDICATURE AT BOMBAY

ORDINARY ORIGINAL CIVIL JURISDICTION

INCOME TAX APPEAL NO.1119 OF 2000
AND
INCOME TAX APPEAL NO.1120 OF 2000

The Commissioner of Income Tax ..Appellants

Vs.

Kamat Hotels (I) Ltd. ..Respondents

Mr.Ashok Kotangale for the Appellants.
Mr.P.J.Pardiwalla i/b.Vilas Joshi & Co. for the Respondents.

CORAM :- DR.S.RADHAKRISHNAN &
V.C.DAGA, JJ.

DATE : 4TH JUNE, 2007

P.C.

. Heard the learned Counsel for the parties.

The Tribunal has clearly interpreted the agreement to be a conducting agreement. The above Appeals involve only appreciation of evidence and do not raise any substantial questions of law. Hence, the Appeals stand dismissed.

(V.C.DAGA,J.) **(DR.S.RADHAKRISHNAN,J.)**